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# Congress of the United States

## House of Representatives

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February 25, 2014

William W. Taylor, III, Esq.  
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Dear Mr. Taylor:

On May 22, 2013, the Committee convened a hearing entitled "The IRS: Targeting Americans for Their Political Beliefs." The hearing addressed the report of the Treasury Inspector General for Tax Administration regarding the IRS' targeting of certain tax exempt organizations based on their political beliefs. Lois G. Lerner, as Director, Exempt Organizations of the Tax Exempt and Government Entities Division of the IRS during the relevant time period, was and is uniquely positioned to provide testimony that will help the Committee better understand how and why the IRS targeted these groups. Accordingly, the Committee subpoenaed Ms. Lerner to testify at the hearing.

At the hearing, Ms. Lerner gave a voluntary opening statement, under oath, discussing her position at the IRS and professing her innocence. After that opening statement, during which she spoke in detail about the core issues under consideration at the hearing, Ms. Lerner invoked the Fifth Amendment and declined to answer questions from Committee Members (other than by authenticating a particular document in response to a question by Ranking Member Elijah E. Cummings). I temporarily excused Ms. Lerner from, and later recessed, the hearing to allow the Committee to determine whether she had waived her asserted Fifth Amendment right. The Committee subsequently determined that Ms. Lerner in fact had waived that right.

Ms. Lerner's testimony remains critical to the Committee's investigation. Documents and testimony obtained by the Committee show that she played a significant role in scrutinizing applications for tax exempt status from conservative organizations. Documents also show that Ms. Lerner participated in "off plan" work to develop rules that would allow the IRS to stifle constitutionally protected political speech by non-profit groups. Ms. Lerner's testimony will allow the Committee to better understand how and why the IRS targeted certain organizations.

William W. Taylor, III, Esq.

February 25, 2014

Page 2

Because Ms. Lerner's testimony will advance the Committee's investigation, the Committee is recalling her to a continuation of the May 22, 2013, hearing, on March 5, 2014, at 9:30 a.m. in room 2154 of the Rayburn House Office Building in Washington, D.C.

The subpoena you accepted on Ms. Lerner's behalf remains in effect. In light of this fact, and because the Committee explicitly rejected her Fifth Amendment privilege claim, I expect her to provide answers when the hearing reconvenes on March 5. You may contact the Committee staff at (202) 225-5074 if you have any questions.

Sincerely,



Darrell Issa  
Chairman

cc: The Honorable Elijah E. Cummings, Ranking Minority Member